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May 9, 2019

**VIA ECF AND E-MAIL**

Honorable Analisa Torres  
United States District Judge  
500 Pearl Street  
New York, New York 10007

Re: *Sama v. Mullaney, et al.*, No. 19 Civ. 2302 (AT)

Dear Judge Torres:

We represent four of the defendants in the above-entitled adversary proceeding, namely Clark Kokich, Steven Levitt, Steven Rappaport and Richard Price (the “Moving Defendants”). We write to bring to the Court’s attention a recent development bearing directly on the Motion to Withdraw the Reference (the “Motion”) filed by the Moving Defendants, currently pending before Your Honor.

As part of his opposition to the Motion, plaintiff argued:

A separate action between the Trustee and KPMG is also pending before Judge Bernstein, which involves common facts and discovery issues, such that maintaining both this case and the KPMG case before the same court will further judicial efficiency and the coordination of discovery between and among the parties. *See Sama v. KPMG LLP*, Adv. Pro. No. 18-01868 (Bankr. S.D.N.Y.).

(ECF Doc. 7, at 11, n4.) The Moving Defendants provided the Court with a copy of a stipulation and order in that case (the “KPMG Action”) in which the parties informed the Bankruptcy Court of a mediation scheduled to take place on April 16, 2019. (ECF Doc. 11, Ex. A.)

Yesterday afternoon a telephonic meeting between plaintiff’s counsel and counsel for the defendants who have already appeared<sup>1</sup> took place, as required by Federal Rule of Civil

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<sup>1</sup> One defendant – Ravi Kant – has not yet been served.



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Procedure 26(f). In response to my question, his attorneys revealed that plaintiff has agreed to settle the trust's claims against KPMG. While the KPMG Action has not been dismissed yet, a conference scheduled to take place this morning in the KPMG Action was reset to June 11, 2019.

Once the KPMG Action is dismissed, there will be no related actions pending before Judge Bernstein involving common facts and discovery issues.

Respectfully submitted,



John G. McCarthy

cc: Counsel for the Trustee and other defendants (via ECF)